Volunteer Income Tax Assistance Grant Program
Frequently Asked Questions

Category: Reporting Requirements

Updated 11/08/2010

1. ***We use a memorandum of understanding with our coalition members. Would they be considered a sub-recipient and would our organization be required to report under the new sub-grant reporting requirement?***

   It depends on how your memorandum of understanding is structured. If you receive and pay the expenses at your level, sub-reporting would not be required. However, if you provide them with a portion of your funds and they are responsible for paying the expenses, the sub-grant reporting is required.

2. ***If I receive an award, what reports are required?***

   Please refer to http://www.irs.gov/individuals/article/0,,id=184243,00.html for specific reporting requirements. Information on reporting requirements can be found in the document titled, *Guidelines for VITA Grant Reports*.

3. ***Can I get an extension if I cannot file my quarterly report by the due date?***

   No. IRS cannot grant an extension for reports submitted through the Payment Management System. Under unusual circumstances, grant recipients may request an extension of time to submit other required reports due to the Grant Program Office. The request must be submitted in writing to the Grant Program Office at least five business days prior to the due date of the report, and your organization must receive written response confirming the extension before the due date. Failure to submit reports by the due date may result in ineligibility for subsequent year funding.

4. ***When is my first quarterly report due?***

   If a recipient's Payment Management System account is established and funded before December 31, 2010, the recipient must file the Federal Cash Transaction Report by January 30, 2011 whether or not federal funds are withdrawn. If a recipient's PMS account is established and funded after January 1, 2011, the first Federal Cash Transaction Report is due by April 30, 2011.

4. ***If I have not drawn down any funds and only have expenses, is a quarterly report required for January 30, 2011?***

   Yes, if your PMS account was established and funded on or before December 31, 2010. A quarterly report is required to report all expenses from July 1, 2010 through December 31, 2010.

5. ***What information should be included in the year-end report?***

   The final report (sometimes referred to as year-end report) will include:
   1. SF-PPR, *Performance Progress Report*
   2. SF-PPR-A, *PPR Performance Measures*
   3. SF-PPR-B, *PPR Program Indicators*
   4. Narrative (and attachments as explained)
   5. Budget detail explanation
   6. Site list